



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### FISCAL IMPACT NOTE

#### **Resolution Number 13-13**

#### **Adoption of Capital Program**

Sponsor: Council President Boniface at the request of the County Executive

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#### **Summary of Legislation**

A RESOLUTION to adopt the Capital Program for the fiscal years ending, June 30, 2014, June 30, 2015, June 30, 2016, June 30, 2017, June 30, 2018, and June 30, 2019.

The resolution takes effect concurrently with the annual budget on July 1, 2013.

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#### **Fiscal Impact Summary**

The six year capital program includes \$ \$1,063,948,014 in projected spending. This represents an increase of \$342,173,506 from the last approved capital program.

Projects in the capital program impact all County residents and employees.

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#### **Fiscal Analysis**

The Capital Program includes the proposed projects that the County will undertake over the next six years that will add to, support or improve the physical infrastructure, capital assets or productive capacity of County services. In accordance with § 123-12.1 of the County Code, the Capital Program must be adopted by the County Council annually. The proposed capital program includes projects for schools, libraries, highways, water and sewer projects, among others. The tables on the final page of this document summarize the various funding sources and project categories that are planned in the capital program, as well as the changes in the Capital Program from the prior year.

The proposed capital program is 47.4% higher than last year. About 7.5% (\$25.7 million) of the change is related to the difference between adding FY2019 and removing FY2013 from the total.

The largest changes are in FY2015 and FY2016. State funding, future bonds and Paygo were the funding sources with the largest projected changes. Increases or decreases in Board of Education and Harford Community College can be expected, in part, in the same manner that State funding increases or decreases. Their 5-year projections have increased by \$53.1 million and \$84.8 million, respectively.

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Highway resurfacing was not included in the last capital program after 2013, but it has been restored, adding \$43.2 million to the program. Sheriff/Emergency/Fire projects have increased by \$65.7 million.

Water Resources projects have been moved from the General Fund to the Stormwater Management Fund for future years. In FY2014, they will remain in the General fund.

On the following page, figures changed by amendments are shown in red font.

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### **Additional Information**

Previous Introductions: None.

Fiscal Note History: Version 03 (5/29/2013) based on resolution as amended and passed May 28, 2013

Fiscal Analysis was prepared by Chrystal Brooks, County Auditor.

Inquiries may be directed to (410)638-3161.



# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### Summary of Capital Program for Fiscal Year 2014

#### Total by Funding Source

	Total Costs	Prior Appropriations	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Paygo	\$ 614,721,557	\$ 181,956,734	\$ 31,355,274	\$ 87,474,328	\$ 85,332,486	\$ 83,444,699	\$ 71,631,911	\$ 73,526,125
Future Bonds	\$ 348,975,629	\$ -	\$ 66,619,036	\$ 92,092,325	\$ 81,436,630	\$ 53,001,638	\$ 32,741,000	\$ 23,085,000
Prior Bonds	\$ 692,116,063	\$ 692,116,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reappropriated	\$ 50,024,367	\$ 44,916,346	\$ 5,108,021	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Tax	\$ 34,514,677	\$ 29,714,677	\$ 4,800,000	\$ -	\$ -	\$ -	\$ -	\$ -
Recordation Tax	\$ 44,734,127	\$ 24,188,872	\$ 8,500,255	\$ 2,685,000	\$ 3,340,000	\$ 2,040,000	\$ 2,240,000	\$ 1,740,000
State	\$ 330,435,984	\$ 163,929,923	\$ 43,464,090	\$ 38,887,802	\$ 40,901,872	\$ 19,353,009	\$ 17,487,350	\$ 6,411,938
Program Open Space	\$ 12,216,000	\$ 7,116,000	\$ 800,000	\$ 400,000	\$ 500,000	\$ 1,600,000	\$ 850,000	\$ 950,000
Federal	\$ 47,213,957	\$ 26,628,957	\$ 5,000,000	\$ 3,200,000	\$ 3,295,000	\$ 2,050,000	\$ 3,390,000	\$ 3,650,000
Developer	\$ 10,859,618	\$ 9,534,618	\$ 245,000	\$ 225,000	\$ 150,000	\$ 150,000	\$ 255,000	\$ 300,000
Other	\$ 95,731,628	\$ 37,493,403	\$ 8,168,225	\$ 2,450,000	\$ 5,240,000	\$ 1,195,000	\$ 920,000	\$ 40,265,000
Lease Purchase	\$ 9,714,353	\$ 9,714,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,291,257,960</b>	<b>\$ 1,227,309,946</b>	<b>\$ 174,059,901</b>	<b>\$ 227,414,455</b>	<b>\$ 220,195,988</b>	<b>\$ 162,834,346</b>	<b>\$ 129,515,261</b>	<b>\$ 149,928,063</b>

#### Total by Category

	Total Costs	Prior Appropriations	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
<b>GENERAL FUND</b>								
General Capital	\$ 201,256,236	\$ 143,087,745	\$ 19,980,560	\$ 19,587,350	\$ 5,655,090	\$ 4,564,380	\$ 4,343,611	\$ 4,037,500
Water Resources	\$ 17,731,880	\$ 17,556,880	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff/Emergency/Fire	\$ 191,975,456	\$ 103,815,456	\$ 26,990,000	\$ 21,070,000	\$ 17,625,000	\$ 20,775,000	\$ 850,000	\$ 850,000
Harford Community College	\$ 177,291,409	\$ 58,140,959	\$ 15,448,450	\$ 11,004,000	\$ 28,800,000	\$ 34,285,000	\$ 27,613,000	\$ 2,000,000
Library	\$ 44,356,246	\$ 18,507,138	\$ (4,912,500)	\$ 8,776,380	\$ 6,137,410	\$ 14,307,418	\$ 847,900	\$ 692,500
Board of Education	\$ 696,507,252	\$ 399,971,582	\$ 64,019,846	\$ 100,802,975	\$ 68,797,988	\$ 20,349,548	\$ 20,940,250	\$ 21,625,063
SUB-TOTAL GENERAL FUND	\$ 1,445,049,651	\$ 857,010,932	\$ 121,701,356	\$ 161,240,705	\$ 127,015,488	\$ 94,281,346	\$ 54,594,761	\$ 29,205,063
Solid Waste Services	\$ 82,465,932	\$ 49,115,932	\$ 6,800,000	\$ 4,470,000	\$ 11,570,000	\$ 8,920,000	\$ 970,000	\$ 620,000
TAX INCREMENT FINANCING	\$ 25,714,036	\$ 11,100,000	\$ 14,614,036	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND PROJECTS	\$ 1,437,298,447	\$ 801,295,692	\$ 143,115,392	\$ 165,710,705	\$ 138,585,488	\$ 103,201,346	\$ 55,564,761	\$ 29,825,063
<b>PARKS &amp; RECREATION</b>	\$ 209,070,245	\$ 72,504,245	\$ 6,281,000	\$ 11,060,000	\$ 29,665,000	\$ 6,820,000	\$ 15,425,000	\$ 67,315,000
<b>STORMWATER MANAGEMENT</b>	\$ 106,775,000	\$ -	\$ -	\$ 17,515,000	\$ 19,815,000	\$ 21,515,000	\$ 23,215,000	\$ 24,715,000
<b>HIGHWAYS FUND</b>								
Bridges	\$ 43,515,768	\$ 23,762,500	\$ 3,053,268	\$ 5,935,000	\$ 3,115,000	\$ 2,340,000	\$ 2,680,000	\$ 2,630,000
Roadways	\$ 54,004,329	\$ 42,967,597	\$ (58,268)	\$ 500,000	\$ 7,455,000	\$ 2,040,000	\$ 1,100,000	\$ -
Resurfacing	\$ 75,791,601	\$ 22,215,092	\$ 6,661,509	\$ 8,500,000	\$ 9,000,000	\$ 9,500,000	\$ 9,600,000	\$ 10,315,000
Other Highways	\$ 63,848,650	\$ 24,772,900	\$ 3,375,000	\$ 5,388,750	\$ 5,965,500	\$ 6,773,000	\$ 7,040,500	\$ 10,533,000
TOTAL HIGHWAYS PROJECTS	\$ 237,160,348	\$ 113,718,089	\$ 13,031,509	\$ 20,323,750	\$ 25,535,500	\$ 20,653,000	\$ 20,420,500	\$ 23,478,000
<b>WATER &amp; SEWER FUNDS</b>								
Water Projects	\$ 123,315,373	\$ 104,953,373	\$ 4,452,000	\$ 2,385,000	\$ 4,645,000	\$ 1,945,000	\$ 1,290,000	\$ 3,645,000
Sewer Projects	\$ 177,638,547	\$ 134,838,547	\$ 7,180,000	\$ 10,420,000	\$ 1,950,000	\$ 8,700,000	\$ 13,600,000	\$ 950,000
TOTAL WATER & SEWER PROJECTS	\$ 300,953,920	\$ 239,791,920	\$ 11,632,000	\$ 12,805,000	\$ 6,595,000	\$ 10,645,000	\$ 14,890,000	\$ 4,595,000
<b>TOTAL</b>	<b>\$ 2,291,257,960</b>	<b>\$ 1,227,309,946</b>	<b>\$ 174,059,901</b>	<b>\$ 227,414,455</b>	<b>\$ 220,195,988</b>	<b>\$ 162,834,346</b>	<b>\$ 129,515,261</b>	<b>\$ 149,928,063</b>

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# HARFORD COUNTY, MARYLAND

## Office of the County Auditor

### Capital Program Changes - FY2014 as compared to FY2013

<u>Changes by Funding Source</u>	OVERALL DIFFERENCE	Percent Change	FY2014	FY2015	FY2016	FY2017	FY2018
Paygo	\$ 91,239,941	26.7%	\$ (54,440,184)	\$ 26,237,180	\$ 25,195,680	\$ 32,165,680	\$ 27,865,820
Future Bonds	\$ 122,700,154	54.2%	\$ 34,278,561	\$ 52,657,325	\$ 59,811,630	\$ 6,691,638	\$ (14,929,000)
Reappropriated	\$ (4,854,912)	-48.7%	\$ 5,108,021	\$ -	\$ -	\$ -	\$ -
Transfer Tax	\$ -	0.0%	\$ 4,800,000	\$ -	\$ -	\$ -	\$ -
Recordation Tax	\$ 3,358,255	19.5%	\$ 6,540,255	\$ 590,000	\$ 1,280,000	\$ 5,000	\$ (370,000)
State	\$ 65,535,726	64.9%	\$ 21,941,593	\$ 26,892,500	\$ 32,811,600	\$ 3,749,572	\$ (2,933,371)
Program Open Space	\$ 435,000	9.3%	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Federal	\$ 4,908,700	31.3%	\$ 1,810,000	\$ (885,000)	\$ 1,370,000	\$ (200,000)	\$ 2,740,000
Developer	\$ (730,000)	-35.5%	\$ 115,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other	\$ 49,580,642	572.7%	\$ 7,203,225	\$ 1,920,000	\$ 4,935,000	\$ (525,000)	\$ (450,000)
Lease Purchase	\$ 10,000,000	-100.0%	\$ 1,560,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 342,173,506</b>	<b>36.0%</b>	<b>\$ 29,416,471</b>	<b>\$107,512,005</b>	<b>\$ 125,503,910</b>	<b>\$ 41,986,890</b>	<b>\$ 12,023,449</b>

<u>Changes by Category</u>	OVERALL DIFFERENCE	Percent Change	FY2014	FY2015	FY2016	FY2017	FY2018
<b>GENERAL FUND</b>							
General Capital	\$ (12,870,641)	-18.1%	\$ (458,690)	\$ 8,538,850	\$ 2,389,500	\$ 1,656,000	\$ 1,644,500
Water Resources	\$ (92,790,478)	-99.8%	\$ (17,435,000)	\$ (19,235,000)	\$ (19,235,000)	\$ (16,235,000)	\$ (16,235,000)
Sheriff/Emergency/Fire	\$ 42,970,525	95.1%	\$ 13,906,525	\$ 15,114,000	\$ 16,775,000	\$ 19,925,000	\$ -
Harford Community College	\$ 74,929,986	169.4%	\$ 6,317,451	\$ 10,699,000	\$ 26,920,000	\$ 17,485,000	\$ 23,373,000
Library	\$ 9,139,378	54.7%	\$ (5,962,360)	\$ 304,800	\$ 5,145,910	\$ 9,204,318	\$ (40,580)
Board of Education	\$ 58,615,638	24.6%	\$ 19,035,000	\$ 61,671,605	\$ 33,253,000	\$ (23,703,928)	\$ (37,158,971)
Solid Waste Services	\$ 4,618,987	16.1%	\$ (2,770,000)	\$ (1,800,000)	\$ 5,950,000	\$ 5,950,000	\$ (2,650,000)
TOTAL GENERAL FUND PROJECTS	\$ (99,227,431)	-18.5%	\$ 27,246,962	\$ 75,293,255	\$ 71,198,410	\$ 14,281,390	\$ (31,067,051)
<b>PARKS &amp; RECREATION</b>	\$ 81,328,000	147.2%	\$ (349,000)	\$ 4,715,000	\$ 23,930,000	\$ (2,945,000)	\$ (1,070,000)
<b>STORMWATER MANAGEMENT</b>	\$ 106,775,000		\$ -	\$ 17,515,000	\$ 19,815,000	\$ 21,515,000	\$ 23,215,000
<b>HIGHWAYS FUND</b>							
Bridges	\$ (506,732)	-2.5%	\$ (1,551,732)	\$ 1,090,000	\$ 215,000	\$ 380,000	\$ 440,000
Roadways	\$ (523,268)	-4.5%	\$ (5,083,268)	\$ (3,295,000)	\$ 5,865,000	\$ 1,890,000	\$ 1,100,000
Resurfacing	\$ 47,936,509	849.9%	\$ 6,661,509	\$ 8,500,000	\$ 9,000,000	\$ 9,500,000	\$ 9,600,000
Other Highways	\$ 14,103,250	56.5%	\$ 1,490,000	\$ 3,233,750	\$ (744,500)	\$ 725,500	\$ 5,455,500
TOTAL HIGHWAYS PROJECTS	\$ 61,009,759	49.5%	\$ 1,516,509	\$ 9,528,750	\$ 14,335,500	\$ 12,495,500	\$ 16,595,500
<b>WATER &amp; SEWER FUNDS</b>							
Water Projects	\$ (5,276,000)	-22.3%	\$ (653,000)	\$ (85,000)	\$ 1,275,000	\$ 340,000	\$ (6,700,000)
Sewer Projects	\$ (890,684)	-2.0%	\$ 1,655,000	\$ 545,000	\$ (5,050,000)	\$ (3,700,000)	\$ 11,050,000
TOTAL WATER & SEWER PROJECTS	\$ 6,166,684	9.2%	\$ 1,002,000	\$ 460,000	\$ (3,775,000)	\$ (3,360,000)	\$ 4,350,000
<b>TOTAL</b>	<b>\$ 49,277,012</b>	<b>5.2%</b>	<b>\$ 29,416,471</b>	<b>\$ 89,997,005</b>	<b>\$ 105,688,910</b>	<b>\$ 20,471,890</b>	<b>\$ (11,191,551)</b>

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